



Rules and Ancillary Document Review Checklist
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title):

- **WAC 458-12-060 Listing of personalty—Burden on taxpayer to list.**
- **WAC 458-12-065 Listing of personal property—Form and notice.**
- **WAC 458-12-070 Listing of personalty—When Due—Late filing.**

Date last adopted: **April 29, 1968**

Reviewer: **Joseph D. Simmonds**

Date review completed: **November 29, 2000**

Is this document being reviewed at this time because of a taxpayer or business association request? (If “YES”, provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request). **YES** ☐ **NO** ☒

Type an “x” in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Explain the goal(s) and purpose(s) of the document: The goals and purposes of WACs 458-12-060, 458-12-065, and 458-12-070 is to provide information and guidance to assessors and taxpayers regarding the requirements to list and assess personal property as set out in RCW 84.40.020, RCW 84.40.040, RCW 84.40.060, RCW 84.40.190, and RCW 84.40.200.

2. Need:

YES	NO	
X		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	X	Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?
X		Have the laws changed so that the document should be revised or repealed? (If the response is “yes” that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
X		Is the document necessary to protect or safeguard the health, welfare (budget



		levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the recommendation must be to repeal the document.)
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Please explain.

WAC 458-12-060, WAC 458-12-065, and WAC 458-12-070 are necessary to further explain the intent of RCW 84.40.020, RCW 84.40.040, RCW 84.40.060, RCW 84.40.190, and RCW 84.40.200. These three WACs require some revisions, but are not obsolete to a degree necessary to repeal.

The laws have had some minor changes that should be incorporated into these rules.

- **WAC 458-12-070 explains the due date for filing a return, and extension of filing time that subsequently was changed by the Laws of 1988, chapter 222, § 15. The word March in RCW 84.40.040 was changed to April and all references to an extension of time to file were removed. This rule should be revised to reflect this change**
- **WAC 458-12-065 explains the requirements of the assessor for the years 1968, 1969, and subsequent years. RCW 84.40.040 was revised by the Laws of 1973, 1st Ex. Sess., Chapter 195, § 97, by deleting the provisions pertaining to 1968 and 1969. The Laws of 1988, chapter 222, § 15, made gender related changes to RCW 84.40.040. This rule should likewise be revised to remove the unneeded instructions and gender references.**

3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
	X	Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?



(b)

YES	NO	
		Should this ancillary document be incorporated into a rule?
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

4. Clarity and Effectiveness:

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
	X	Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?

Please explain.

These rules are generally effective, but the legislative changes noted in Section 2 should be incorporated. The rules are in general clearly and concisely written but are not in a format consistent with that now preferred by DOR, which includes an introduction.

The rules provide important information to the county assessors and taxpayers regarding the listing of personal property. This information can be more effectively presented if combined into a single rule. RCW 84.40.020, RCW 84.40.040, RCW 84.40.060, RCW 84.40.190, and RCW 84.40.200 are the statutes being implemented and should all be cited in the rule.

Revisions that should be considered include:

- **WAC 458-12-060 should include the reference to RCW 84.40.020 at the end of the first sentence.**
- **WAC 458-12-065’s gender references should be removed. The second paragraph should be deleted. This statement was removed from the statute by the laws of**



1973, 1st EX.Sess., chapter 195, § 97. The first and third paragraph of the current rule should be combined and the current cite in the third paragraph moved to the end of the new first paragraph. RCW 84.40.200 (2) should be cited at the end of the last paragraph.

- WAC 458-12-070 should have March 31 replaced with April 30. The second and third sentences should be deleted consistent with Laws of 1988, Chapter 222, § 15. A sentence should be inserted such as: Extensions beyond April 30 are not available, except as provided in RCW 84.40.150. Laws of 1988, Chapter 222, § 15 removed the provisions for extensions when the filing date was extended.

**5. Intent and Statutory Authority:**

YES	NO	
X		Does the Department have sufficient authority to adopt this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed to implement ?) If “no”, identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	X	Is there a need to recommend legislative changes to the statutes being implemented by this document?

Please explain. **RCW 84.08.010 gives DOR general supervision and control over the administration of the assessment and tax laws of the state. RCW 84.08.070 gives DOR the statutory authority to adopt these rules.**

These rules implement the following:

- **RCW 84.40.020 is the statutory authority regarding the assessment date, public inspection of listing, documents, and records.**
- **RCW 84.40.040 is the statutory authority regarding time and manner of listing.**
- **RCW 84.40.060 is the statutory authority regarding assessment upon receipt of verified statement.**
- **RCW 84.40.190 is the statutory authority regarding statement of personalty to be delivered to assessor, signatures, and liability.**
- **RCW 84.40.200 is the statutory authority regarding listing of personalty on failure to obtain statement and statement of valuation to persons assessed or listing.**

6. Coordination: Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain. **No other federal or state agency oversees or supervises the administration of the property tax program. The department works with county assessors during the rule- making activities for this tax program to prevent chances of developing inconsistent rules.**

7. Cost: When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
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	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer “yes” only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)
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Please explain. **This is an interpretive rule that imposes no additional burden not already imposed by statute.**

8. Fairness: When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?

Please explain. **These rules apply to all taxpayers and county assessors in a uniform, equitable and consistent manner. Therefore, there is no need to modify to eliminate disproportionate impacts or strengthen to provide additional protection.**

9. LISTING OF DOCUMENTS REVIEWED: (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, ancillary documents, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented:

- **RCW 84.40.020 Assessment date--Average inventory basis may be used--public inspection of listing, documents and records.**
- **RCW 84.40.040 Time and manner of listing.**
- **RCW 84.40.060 Assessment upon receipt of verified statement.**
- **RCW 84.40.190 Statement of personalty to be delivered to assessor—Signatures--Liability.**
- **RCW 84.40.200 Listing of personalty on failure to obtain statement--Statement of valuation to persons assessed or listing.**

Ancillary Documents (i.e., ETAs, PTBs, and ADs):

Court Decisions:

Board of Tax Appeals Decisions (BTAs):



Administrative Decisions (e.g., WTDs):

Attorney General's Opinions (AGOs):

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

10. Review Recommendation:

☒ Amend

☐ Repeal

☐ Leave as is

☐ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)

☐ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)

Explanation of recommendation: (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.)

WAC 458-12-060, 458-12-065, and 458-12-070 should be incorporated into one rule with subtitles reflecting the burden on the taxpayer to list, when due, late filing, form, and notice.

Additional changes that should be made include:

- Gender references should be removed.
- Additional statutes should be cited, e.g. RCW 84.40.020 and RCW 84.40.200.
- Changes to WAC 458-12-070 as noted in section 4.
- Changes to WAC 458-12-065 as noted in section 4, including the addition of a qualifying statement regarding extensions of time to file.

Note: Legislation in other areas that may affect the subject matter of these rules is possible. Assessors are developing electronic forms that currently are required by the above listed statutes to be hand signed and verified under penalty of perjury.

Legislation regarding the acceptance of electronic signatures is possible. Additional legislation may also result from the passing of the new federal statute "the Electronic Signatures in Global and National Commerce Act."

11. Manager action: Date: _____

☐ Reviewed recommendation

☐ Accepted recommendation



_____ Returned for further action

Comments: